IN THE INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,)
Petitioners,)
<i>v</i> .)
STATE BOARD OF TAX COMMISSIONERS,)
Respondents.))
)

STATE BOARD'S NINETEENTH MONTHLY REPORT

This is the State Board of Tax Commissioners' nineteenth monthly report under the Court's order dated May 31,2000,729 N.E.2d 242,247. The report explains the Board's activities during December 2001 to implement the Court's order. Much of the Board's efforts during December were spent gearing up for implementation of the reassessment of Lake County and finalizing the rule for assessment of utility owned property. The Board continues to be focused on the status of computer software to be used by local officials in the upcoming reassessment. The Board also spent time working on an instructional bulletin for reviewing exemption applications and planning for the split of the Board into the Indiana Board of Tax Review and the Department of Local Government Finance that will be effective January 1,2002. An outline of the Board's activities is included as Exhibit A.

New Rule For Utility Owned Property Assessment

On December 21,2001, the final rule for utility owned property assessment was adopted and submitted to the Attorney General for approval.

New Rule For Personal Property Assessment

The final rule for personal property assessment was signed by the Governor and filed with the Secretary of State on December 26, 200 1

Lake County Reassessment Project

The Board's Chairman and Interim Project Manager met with Lake County officials about the Lake County reassessment project contract and what it will take to get the work underway. Much preliminary coordination is being worked out between the Interim Project Manager and the primary contractor, Arthur Anderson LLP.

Continuing Education

The Board's training section staff has also been working with assessor associations on continuing education classes to be given at their January conference.

County Survey

The Board's Assessment Division worked on the third follow-up survey of county and township assessors on the progress and status of the reassessment on a county-by-county basis. The Board concluded that these surveys are necessary on an on-going basis in order to adequately monitor reassessment activities across the state. It is planned for such surveys to be initiated every two months throughout the reassessment. A copy of the results compiled from the latest survey is attached to this report as Exhibit B

Computer Software

Board operations and assessment staff have continued to communicate with software vendors regarding the status of their respective computer assisted mass appraisal system software programs that will be submitted for certification.

Statutory Issues

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During this month the State Board has identified no additional provisions with which it will be unable to comply.

Respectfully submitted,

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